

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013**

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**SENATE BILL 416**

Short Title: Privilege Tax on Geologists. (Public)

Sponsors: Senator Hartsell (Primary Sponsor).

Referred to: Finance.

March 26, 2013

A BILL TO BE ENTITLED  
AN ACT TO REQUIRE LICENSED GEOLOGISTS TO OBTAIN A STATE PRIVILEGE  
TAX AND THUS PROHIBIT CITIES FROM IMPOSING A LOCAL PRIVILEGE TAX.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-41 reads as rewritten:

**"§ 105-41. Attorneys-at-law and other professionals.**

(a) Every individual in this State who practices a profession or engages in a business and is included in the list below must obtain from the Secretary a statewide license for the privilege of practicing the profession or engaging in the business. A license required by this section is not transferable to another person. The tax for each license is fifty dollars (\$50.00).

...

(13) A licensed geologist, as defined in G.S. 89E-3.

...

(h) Counties and cities may not levy any license tax on the business or professions taxed under this section.

...."

**SECTION 2.** This act is effective when it becomes law and applies to taxable years beginning on or after July 1, 2013.

